

**Before the
Administrative Hearing Commission
State of Missouri**

UJAMAA COMMUNITY DEVELOPMENT)	
CORP. and BLACK FAMILY)	
LAND TRUST, INC.,)	
)	
Petitioners,)	
)	No. 13-0503 RS
vs.)	
)	
DIRECTOR OF REVENUE,)	
)	
Respondent.)	

DECISION

We dismiss the complaint of Ujamaa Community Development Corporation and Black Family Land Trust, Inc. (“Ujamaa”) because it was not timely filed.

Procedure

On April 1, 2013, Ujamaa appealed the Acting Director of Revenue’s (“the Director”) January 22, 2013 decision that Ujamaa did not qualify for a charitable sales tax exemption. The Director filed an answer on April 15, 2013, and filed a motion for summary decision for untimely appeal, with proposed findings of fact, conclusions of law, and brief, as well as an affidavit in support, on May 21, 2013. We gave Ujamaa until June 6, 2013, to respond to the motion, but it did not respond. Therefore, the following facts are undisputed.

Findings of Fact

1. On January 22, 2013, the Director sent to Ujamaa by certified mail his decision that Ujamaa did not qualify for a charitable sales tax exemption.

2. Ujamaa filed its appeal with this Commission by regular mail, which we received on April 1, 2013.

3. April 1, 2013, was more than 60 days after January 22, 2013.

Conclusions of Law

This Commission's Regulation 1 CSR 15-3.446(6)(A) provides:

The commission may grant a motion for summary decision if a party establishes facts that entitle any party to a favorable decision and no party genuinely disputes such facts.

Section 144.261¹ provides that we have jurisdiction to hear appeals from the Director's decisions, but it requires that the complaint be filed "within sixty days after the mailing or delivery of such decision, whichever is earlier." A complaint sent by regular mail is filed when we receive it, which in this case was April 1, 2013.² We have no jurisdiction to hear a complaint filed out of time.³ We can do nothing but exercise our inherent authority to dismiss the complaint,⁴ which we do by this decision.

SO ORDERED on June 18, 2013.

/s/ Mary E. Nelson
MARY E. NELSON
Commissioner

¹Statutory references are to RSMo 2000.

²Section 621.205; Regulation 1 CSR 15-3.290(1)(C).

³*Community Fed. Sav. & Loan Assoc. v. Director of Revenue*, 752 S.W.2d 794, 799 (Mo. banc), *cert. denied*, 488 U.S. 893(1988).

⁴*Oberreiter v. Fullbright Trucking*, 24 S.W.3d 727, 729 (Mo. App., E.D. 2000).